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Agenda item 9
Adoption of the report of the Committee on the work of its forty-fifth session

Draft report

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Addendum

Review of efficiency of the administrative and financial functioning of the United Nations (agenda item 3)

Progress and impact assessment of management improvement measures

1. At its 13th and 14th meetings of 16 and 17 June 2005, the Committee for Programme and Coordination considered the report of the Secretary-General on progress and impact assessment of management improvement measures (A/60/70). The representative from the Department of Management introduced the report and responded to queries raised during the Committee's consideration of the report.

Discussion

2. Almost all delegations expressed strong support for the report's enhanced methodology, and took favourable note of the efforts made by the Secretariat to respond to the Committee's requests and further strengthen that type of reporting. They encouraged the Secretariat to continue to improve the presentation and to extend the coverage of reporting on the progress and the impact achieved by management improvement measures and on the obstacles encountered in their implementation. They also welcomed a series of efforts by the Department of Management for improving management communication and furthering the sharing of good management practices. They encouraged the Department to continue its efforts, initiatives and leadership, as the Department of Management plays a crucial role in the work of the Organization as a whole.

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3. Some delegates expressed the view that the report itself contributes to the process of United Nations management reform, by providing a strategic view of progress and thereby encouraging managers to sustain the effort, while highlighting the relative rate of progress made and obstacles encountered, so that appropriate action can be taken to ensure successful outcomes of improvement measures.

4. Many delegates shared the concern expressed in the report that the lack of a standardized cost accounting system in United Nations offices impeded the type of analysis upon which the report was based, and asked for an update on both the status of the forthcoming feasibility study on cost accounting and its relationship to high-level efforts to address questions of accounting standards within the United Nations system. Information on those matters was provided in the latter part of the discussion, namely that procurement for the feasibility study was under way, and that a task force under the auspices of the Chief Executives Board for Coordination was undertaking work to review the existing standards, which deal with accounting principles, financial statement formats and accounting policies for specific issues — matters that do not directly bear on progress and impact reporting.

5. Several delegates expressed a concern that, with the increased emphasis on making impact reporting more quantitative, qualitative or intangible aspects of improvement might not be fully reported, and they encouraged the Secretariat to ensure that balanced reporting was attained and that it prevailed in the future.

6. The view was expressed that the project-level descriptive material in the annex to the report should allow delegates to better appreciate the reasons for improving management with regard to the different programmes and to have a fuller view of the substance of the improvement measures, as well as an overview of the deployment of initiatives among offices and departments. Accommodating that concern does raise questions as to how to keep to the new General Assembly brevity standards for such reports as A/60/70. The Secretariat expressed a willingness to share such information in more detail through informal briefings and supplementary documents.

7. Delegations expressed concern regarding the obstacles to implementation identified in the report, particularly resistance to change and lack of cooperation among offices. Delegations strongly emphasized the need for management cooperation and for skilful leadership in change management; they also stressed that reporting offices should cooperate more fully with the reporting process itself.

8. An inquiry was raised about the public management practices and other sources that influenced the creation of the analytical methodology. The representative of the Secretary-General noted the concern, but stated that multiple, global sources were reviewed and that ultimately an original approach, reflecting the unique character of our Organization, was constructed from diverse sources.

Conclusions and recommendations

9. **The Committee took note with appreciation of the report of the Secretary-General on progress and impact assessment of management improvement measures (A/60/70).**

10. **The Committee encouraged the Secretary-General to develop further an approach conducive to a genuine improvement of United Nations management, taking due account of the Organization's realities and needs.**

11. **The Committee noted the improvements to the presentation of the information and the refinements to the methodology, which took into account some of the previous comments of the Committee, as endorsed by the General Assembly, and recommended that the Secretary-General be requested to implement the remaining recommendations and to further refine the methodology and extend coverage of the data.**

12. **The Committee welcomed the initiatives by the Department of Management for improving management and requested the Department of Management, together with all relevant departments and offices, to continue efforts in that regard.**

13. **The Committee invited the General Assembly to review the appropriateness of the continuation of the consideration of the agenda item entitled "Review of efficiency of the administrative and financial functioning of the United Nations" by the Committee for Programme and Coordination, taking into account relevant General Assembly resolutions, including resolutions 54/236 and 59/275.**